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UNITED STATES DEPARTMENT OF AGRICULTURE  
Rural Electrification Administration  
Washington 25, D. C.

AA 4

February 1, 1952

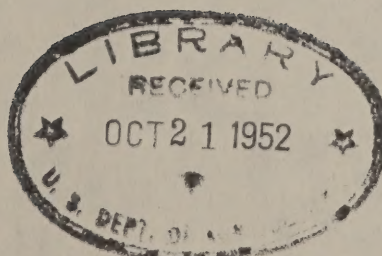
ACCOUNTING AND AUDITING MEMORANDUM 4

SUBJECT: Representative Items Includible in Generation and  
Transmission Accounts

It has come to our attention that certain borrowers need a list of items includible in the various generation and transmission electric plant and expense accounts. The REA Uniform System of Accounts does not provide such a list. We therefore recommend that borrowers having generating or transmission plant adopt for their use the items shown in the Federal Power Commission Uniform System of Accounts, under the following: Accounts 312 through 316, 322 through 326, 332 through 336, and 343 through 349 (plant accounts); and Accounts 702, 704, 705, 716, 717, 718, 728, 730, 733, and 745 (expense accounts).

Two exceptions are made to the above. We suggest that item 4 under Federal Power Commission Account 346, Overhead Conductors and Devices, page 71, described as Insulators, including pin, suspension, and other types, and ground clamps and cable supports be eliminated from that account and included in Account 345, Poles and Fixtures, on page 70.

*Leslie Sarginer*  
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